



**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

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J. TYLER McCAULEY
AUDITOR-CONTROLLER

WENDY L. WATANABE
CHIEF DEPUTY

November 9, 2007

TO: Supervisor Zev Yaroslavsky, Chairman
Supervisor Gloria Molina
Supervisor Yvonne B. Burke
Supervisor Don Knabe
Supervisor Michael D. Antonovich

FROM: J. Tyler McCauley *W. L. Watanabe*
Auditor-Controller *FOR*

SUBJECT: **CHICANA SERVICE ACTION CENTER, INC. CONTRACT – A
COMMUNITY AND SENIOR SERVICES WORKFORCE INVESTMENT
ACT PROGRAM PROVIDER**

We have conducted a program, fiscal and administrative contract review of Chicana Service Action Center, Inc. (Chicana or Agency), a Community and Senior Services (CSS) Workforce Investment Act (WIA) Program provider.

Background

CSS contracts with Chicana, a private non-profit organization to provide and operate the WIA Adult and Dislocated Worker Programs. The WIA Adult and Dislocated Worker Programs assist individuals obtain employment, retain their jobs and increase their earnings. Chicana's office is located in the First District.

Chicana is compensated on a cost reimbursement basis. Chicana's contract was for \$468,711 for Fiscal Year 2006-07.

"To Enrich Lives Through Effective and Caring Service"

Purpose/Methodology

The purpose of the review was to determine whether Chicana has complied with its contract terms and appropriately accounted for and spent WIA funds in providing services outlined in their County contract. We also evaluated the adequacy of the

Agency's accounting records, internal controls and compliance with federal, State, and County guidelines. In addition, we interviewed a selected number of the Agency's staff and clients.

Results of Review

Generally, Chicana provided the required program services to eligible participants. In addition, Chicana maintained adequate internal controls over its business operations. However, Chicana did not always comply with WIA and County contract requirements. For example, Chicana:

- Did not report 15 (75%) of the 20 participants' program activities in the Job Training Automation system (JTA).
- Did not maintain documentation for four (20%) of the 20 participants sampled to support the training that was reported complete on the JTA system.
- Did not obtain criminal record clearances for any of the five WIA employees sampled.
- Did not require staff to document three verbal price quotes for purchases over \$1,000 or obtain three bids in writing for purchases over \$5,000.
- Did not conduct a fair market assessment for the facility it currently leases.

Details of our review along with recommendations for corrective action are attached.

Review of Report

We discussed our report with Chicana on September 10, 2007. In their attached response, Chicana disagreed with four of the 12 recommendations. In instances where the Agency provided the appropriate documentation, we adjusted the findings in this report.

We notified CSS of the results of our review. We will follow up our recommendations during next year's monitoring review. We thank Chicana for their cooperation and assistance during this review. Please call me if you have any questions or your staff may contact Don Chadwick at (626) 293-1102.

JTM:MMO:DC

Attachment

- c: William T Fujioka, Chief Executive Officer
Cynthia Banks, Director, Department of Community and Senior Services
Sophia Esparza, Chief Executive Officer, Chicana Service Action Center, Inc.
Public Information Office
Audit Committee

**WORKFORCE INVESTMENT ACT PROGRAM
CHICANA SERVICE ACTION CENTER, INC.
FISCAL YEAR 2006-07**

ELIGIBILITY

Objective

Determine whether the Chicana Service Action Center, Inc. (Chicana or Agency) provided services to individuals that meet the eligibility requirements of the Workforce Investment Act (WIA).

Verification

We reviewed the case files for 20 (36%) of the 56 participants that received services from July 2006 through March 2007 for documentation to confirm their eligibility for WIA services.

Results

All 20 participants sampled met the eligibility requirements for the WIA Programs.

Recommendation

There are no recommendations for this section.

BILLED SERVICES/CLIENT VERIFICATION

Objective

Determine whether the Agency provided the services in accordance with the County contract and WIA guidelines. In addition, determine whether the participants received the billed services.

Verification

We reviewed the documentation contained in the case files for 20 (36%) participants that received services from July 2006 through March 2007. We also interviewed nine participants.

Results

The nine participants interviewed stated that the services they received met their expectations. However, Chicana did not report 15 (75%) of 20 participants' program activities, such as supportive services and their completion of the Individual Employment Plans, in the Job Training Automation (JTA) system as required. The JTA

system is used by the State of California Employment Development Department and the Department of Labor to track WIA participant activities. In addition, Chicana did not maintain a certificate of completion or other documentation for four (20%) of the 20 participants sampled in the participants' case files to support training reported on the JTA system.

Subsequent to our review, Chicana provided the certificates of completion for the four participants.

Recommendations

Chicana management:

- 1. Ensure that staff report all program activities in the JTA system with 30 days of the activity as required.**
- 2. Ensure that documentation is maintained in the participants' case files to support the program activities reported on the JTA system.**

CASH/REVENUE

Objective

Determine whether cash receipts and revenues are properly recorded in the Agency's records and deposited timely in their bank account. In addition, determine whether there are adequate controls over cash, petty cash and other liquid assets.

Verification

We interviewed Agency personnel and reviewed financial records. We also reviewed the Agency's February 2007 bank reconciliation.

Results

Chicana did not properly record the cash and revenue by funding sources as required by the County contract. Specifically, Chicana recorded the payments received from CSS for both the Adult and Dislocated Worker Programs into one account. The County contract requires payments received to be recorded in separate accounts for each program.

In addition, Chicana's February 2007 bank reconciliation was not properly prepared. Specifically, the preparer and reviewer did not date the bank reconciliation, and the listing of outstanding checks did not indicate the dates of the checks. As such, we were unable to determine whether the bank reconciliation was prepared within 30 days of the bank statement date as required by the County contract, or whether the outstanding

checks exceeded six months, in which case the Agency is required to place a stop payment on the check.

Subsequent to our review, Chicana adjusted its accounting records to separately record the payments received from CSS for the Adult and Dislocated Worker Programs.

Recommendations

Chicana management:

- 3. Properly record their cash and revenue by funding sources in their accounting records.**
- 4. Ensure that bank reconciliations are properly prepared within 30 days of the bank statement date.**

EXPENDITURES/PROCUREMENT

Objective

Determine whether program related expenditures are allowable under the County contract, properly documented and accurately billed.

Verification

We interviewed Agency personnel, reviewed financial records and reviewed documentation to support 72 non-payroll expenditures transactions billed by the Agency for December 2006 and January 2007, totaling \$42,947.

Results

Generally, Chicana's expenditures were allowable, accurately billed to CSS, and supported by documentation as required. However, Chicana inappropriately billed the WIA Adult and Dislocated Worker Programs a total of \$176 for carpet cleaning expenditures that should have been charged to another program.

Recommendations

Chicana management

- 5. Repay CSS \$176.**
- 6. Request for reimbursement for actual program related expenditures.**

INTERNAL CONTROLS/CONTRACT COMPLIANCE**Objective**

Determine whether the Agency maintained sufficient internal controls over its business operations. In addition, determine whether the Agency is in compliance with other program and administrative requirements.

Verification

We interviewed Agency personnel, reviewed their policies and procedures manuals, conducted an on-site visit and tested transactions in various non-cash areas such as expenditures, payroll and personnel.

Results

Generally, Chicana maintained adequate internal controls over its business operations. However, Chicana can strengthen their internal controls and contract compliance in the following areas:

- The Agency's procurement policies and procedures did not require staff to document three verbal price quotes for purchases over \$1,000 or obtain three bids in writing for purchases over \$5,000 as required by WIA guidelines. Specifically, the Agency's procurement policy requires staff to document one quote for purchases less than \$10,000. This finding was also noted in the prior year's monitoring report.
- Chicana did not conduct a fair market assessment for the facility it currently leases. Specifically, Chicana extended the terms of the lease agreement in January 2007 for five additional years without conducting a fair market assessment. Although the lease appears reasonable, federal guidelines require that a cost or price analysis be performed to determine the reasonableness of the lease payments. This finding was also noted in the prior year's monitoring report regarding the Agency's prior lease agreement.

Subsequent to our review, Chicana revised its procurement policies and procedures to comply with WIA guidelines.

Recommendations**Chicana management:**

7. **Distribute and ensure that staff complies with the Agency's revised procurement policies and procedures.**
8. **Ensure that staff conduct a cost or price analysis for lease transactions as required by federal and WIA guidelines.**

FIXED ASSETS AND EQUIPMENT**Objective**

Determine whether Chicana's fixed assets and equipment purchases made with WIA funds are used for the WIA programs and are safeguarded.

Verification

We interviewed Agency personnel and reviewed the Agency's equipment and inventory listing. In addition, we performed a physical inventory and reviewed the usage of 70 (13%) of the 525 items purchased with WIA funds, totaling \$35,667.

Results

Chicana used the equipment purchased with WIA funding for the WIA Programs. In addition, the items were safeguarded.

Recommendations

There are no recommendations for this section.

PAYROLL AND PERSONNEL**Objective**

Determine whether payroll is appropriately charged to the WIA Programs. In addition, determine whether personnel files are maintained as required.

Verification

We traced the payroll expenditures invoiced for ten employees totaling \$10,360 for January 2007 to the Agency's payroll records and time reports. We also interviewed one staff and reviewed the personnel files for five staff assigned to the WIA Programs.

Results

Chicana did not obtain criminal record clearances for any of the five WIA employees sampled as required by the County contract. Chicana also inappropriately billed 100% of one employee's January 2007 payroll expenditures totaling \$2,464 to CSS. Specifically, Chicana billed CSS 100% for one employee whose job was to assist individuals that entered the facility. The employee's salary should have been allocated to all the programs the facility serviced.

Subsequent to our review, Chicana obtained the criminal record clearances for four of the five employees. The other employee is currently on leave and as such, Chicana could not obtain a criminal record clearance for the employee.

Recommendations

Chicana management:

9. **Ensure that a criminal record clearance is obtained on all returning and new employees.**
10. **Appropriately reallocate the FY 2006-07 shared payroll expenditures as described in the Agency's Cost Allocation Plan for the one employee and repay CSS for any overbilled amounts.**

COST ALLOCATION PLAN

Objective

Determine whether Chicana's Cost Allocation Plan was prepared in compliance with the County contract and the Agency used the plan to appropriately allocate shared program expenditures.

Verification

We reviewed the Cost Allocation Plan and reviewed a sample of expenditures incurred by the Agency during December 2006 and January 2007 to ensure that the expenditures were properly allocated to the Agency's programs.

Results

As previously indicated, Chicana did not always allocate payroll expenditures as required by the Agency's Cost Allocation Plan. In addition, Chicana inappropriately billed CSS for 100% of the expenditures related to shared space, such as the Resource Center, the Distance Learning Center, the Business Assistance Room, the Video and Resource Center, the Computer Room, the Business Center, the Gloria Molina Community Room, the offices and the elevator used by various program staff and participants.

According the Agency management, the listed areas are strictly for the WIA Adult and Dislocated Worker Programs. However, based on our observation and interview with the Agency's Program Director, the noted areas are used by other programs. The expenditures related to the shared areas should be allocated based on the number of programs that benefited from the use of the shared areas in accordance with the Agency's Cost Allocation Plan.

Recommendation

11. Chicana management re-evaluate the use of the facility areas and reallocate facility related expenditures based on the number of programs benefited and repay CSS for any overbilled amounts.

CLOSE-OUT REVIEW

Objective

Determine whether the Agency's Fiscal Year (FY) 2005-06 final close-out invoice reconciles to the Agency's financial accounting records.

Verification

We traced Chicana's FY 2005-06 general ledger to the Agency's final close-out invoice for FY 2005-06. In addition, we reviewed a sample of expenditures incurred in June 2006.

Results

Chicana's FY 2005-06 general ledger reconciled to the Agency's FY 2005-06 final close-out invoice.

Recommendation

There are no recommendations for this section.

PRIOR YEAR FOLLOW-UP

Objective

Determine the status of the recommendations reported in the prior monitoring review completed by the Auditor-Controller.

Verification

We verified whether the outstanding recommendations from our FY 2005-06 monitoring review were implemented. The report was issued on January 24, 2007.

Results

The prior year's monitoring report contained ten recommendations. Chicana implemented four of the recommendations. As previously indicated, Recommendations 7 and 8 in this report were also noted in last year's monitoring review. The remaining four recommendations required the Agency to repay CSS \$44,062 or obtain approval

from CSS for the unauthorized purchases and obtain approval from CSS for purchases over \$5,000.

According to Agency and CSS management, they are in the process of working together to resolve and/or implement all six outstanding recommendations and will have them resolved by June 30, 2008.

Recommendation

- 12. Chicana management continue to work with CSS to resolve and/or implement the outstanding recommendations from our FY 2005-06 monitoring report.**

October 22, 2007

J. Tyler Cauley, Auditor-Controller
Department of Auditor-Controller
County of Los Angeles
500 West Temple Street, Room 525
Los Angeles California 90012-27806

**RE: RESPONSE TO AUDITOR CONTROLLER REPORT
FINDINGS: CHICANA SERVICE ACTION CENTER,
INC.CONTRACT- DEPARTMENT OF COMMUNITY AND
SENIOR SERVICES WORKFORCE INVESTMENT ACT
PROGRAM.**

CSAC is pleased to forward its response to the findings and recommendations made by the Auditor Controller. There were three basic findings:

Results of Review

Generally, Chicana provided the required program services to eligible participants. In addition, Chicana maintained adequate internal controls over its business operations. However, Chicana did not always comply with WIA and County contract requirements. For example, Chicana:

- Did not report 15 (75%) of the 20 participants' program activities in the Job Training Automation system (JTA).
- Did not maintain documentation for four (20%) of the 20 participants sampled in their case files to support the training completion reported on the JTA system.
- Did not obtain criminal record clearances for all five of the WIA employees sampled.

CSAC does not agree with the finding regarding the JTA report system. The Auditor Controller states CSAC did not report participant activity in the Individual Employment Plan (IEP) in the Job Training Automation System. CSAC fully describes/details services in the Individualized Employment Plan on file. These activities are all reported in the JTA system and updated as services are rendered.

<input type="checkbox"/> WOMENS COMPREHENSIVE ONE-STOP 315 West 9 th Street, Suite 101 Los Angeles, California 90015 (213) 629-5800 Fax (213) 430-0657	<input type="checkbox"/> BRIDGING FAMILIES TOWARDS SELF SUFFICIENCY 315 West 9 th Street, Suite 101 Los Angeles, California 90015 (213) 629-5800 Fax (213) 430-0657	<input type="checkbox"/> WOMEN & FAMILY CRISIS CENTER OF SAN GABRIEL POMONA VALLEYS 630 N. Park Avenue Pomona, California 91767 (909) 820-0383 Fax (909) 329-3171	<input type="checkbox"/> TRANSITIONAL HOUSING Ramonas Gardens / Pueblo Del Rio 315 West 9 th Street, Suite 101 Los Angeles, California 90015 (213) 629-5800 Fax (213) 430-0657
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EQUAL OPPORTUNITY EMPLOYER / PROGRAM - AUXILIARY AIDS AND SERVICES ARE AVAILABLE UPON REQUEST TO INDIVIDUALS WITH DISABILITIES.

SOPHIA ESPARZA
Chief Executive
Officer

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Letter Continued for PY 06-07
October 22, 2007
Page 2

Since the IEP is a *"living document"*, service activities are tailored to individuals. Participants are not necessarily provided with services at a specified time in program. Under WIA, supportive services can be provided during program participation and for a full-year after a participant's completion of program. Consequently, not all services are CSAC Response to Auditor Controller recorded at the time of enrollment and may not be in the system until a follow-up is conducted at the 30, 60, 90 or quarter review.

Further, the report states Chicana did not maintain a certificate of completion or other documentation for four (20%) of the 20 participants sampled in their case files to support the training reported on the JTA system.

"Subsequent to our review, Chicana provided the certificate of completion for the four participants."

The Certificates of Completion for training were **all in the files** during the initial audit visit. The audit team did not request staff to identify the document in the file and at the subsequent visit provided the copies.

Chicana Management Response:

CSAC does not concur with the finding. CSAC does and will comply with these requirements of contract. CSAC will ensure it continues to comply.

CASH/REVENUE

Chicana did not properly record the cash and revenue by funding sources as required by the County contract. Specifically, Chicana recorded the payments received from DCSS for both the Adult and Dislocated Worker Programs into one account. However, the County contract requires that payments received be recorded separately for each program. In addition, Chicana's February 2007 bank reconciliation was not properly prepared. Specifically, the preparer and reviewer did not date the bank reconciliation and the listing of outstanding checks did not indicate the dates of the checks. As such, we were unable to determine whether the bank reconciliation was prepared within 30 days of the bank statement date as required by the County contract, or whether the outstanding checks exceeded six months, in which the Agency is required to place a stop payment.

Subsequent to our review, Chicana adjusted its accounting records to separately

CSAC Response to Auditor Controller
Letter Continued for PY 06-07
October 22, 2007
Page 3

Chicana Management Response:

CSAC concurs with the finding. CSAC has implemented the recommendations and made the appropriate adjustments. CSAC has fully complied with these requirements of contract. CSAC will ensure it continues to comply.

EXPENDITURES/PROCUREMENT

Generally, Chicana's expenditures were allowable, accurately billed to DCSS, and supported by documentation as required. However, Chicana inappropriately billed the WIA Adult and Dislocated Worker Programs a total of \$176 for carpet cleaning expenses that should have been charged to another program.

Chicana Management Response:

CSAC did repay the \$176.00 attached documentation and made appropriate expenditure report adjustments.

INTERNAL CONTROLS/PROCUREMENT COMPLIANCE

The auditor controller reported that generally, Chicana maintained adequate internal controls over its business operations. However, Chicana can strengthen their internal controls and contract compliance in the following areas:

- The Agency's procurement policies and procedures did not require staff to document three verbal price quotes for purchases over \$1,000 or obtain three bids in writing for purchases over \$5,000 as required by WIA guidelines. Specifically, the Agency's procurement policy requires staff to document one quote for purchases less than \$10,000. This finding was also noted in the prior year's monitoring report.
- Chicana did not conduct a fair market assessment for the facility it currently leases. Specifically, Chicana extended the terms of the lease agreement in January 2007 for five additional years without conducting a fair market assessment. Although the lease cost appear reasonable, federal guidelines require that a cost or price analysis be performed to determine the reasonableness of the lease payments. This finding was also noted in the prior year's monitoring report.

CSAC Response to Auditor Controller
Letter Continued for PY 06-07
October 22, 2007
Page 4

Subsequent to our review, Chicana revised its procurement policies and procedures to comply with WIA guidelines.

Chicana Management Response:

CSAC will perform a fair market assessment for the facility to comply with WIA requirements. To provide context to this finding, CSAC exercised the option to renew the second term five-years on the initial ten-year lease. Unincorporated East Los Angeles does not have comparable infrastructure in the area; the facility meets all requirements for WIA and as stated to the auditor controller staff. Further the existing WSC site was the designated site of choice identified by the First District, in order to provide easy access to transportation deprived communities. Thereby rendering the site almost as a "sole source location" because there are no other facilities available in the area for fair market value assessments.

PAYROLL AND PERSONNEL

The finding states Chicana did not obtain criminal record clearances for all five WIA employees sampled as required by the County contract. Chicana also inappropriately billed 100% of one employee's January 2007 payroll expenses totaling \$2,464 to DCSS. Specifically, Chicana did not always allocate the payroll costs to the appropriate program. For example, Chicana billed DCSS 100% for one employee, whose job was to assist individuals that entered the facility. The employee's salary should have been allocated to all the programs within the facility that benefited from the service.

Subsequent to our review, Chicana obtained the criminal record clearances for four of the five employees. The other employee is currently on leave and as such, could not obtain a criminal record clearance for the employee.

Chicana Management Response:

CSAC has performed criminal background checks as required for all employees. CSAC will ensure that a criminal record clearance is obtained on all returning and new employees.

CSAC *does not concur* with the finding for the position identified by the auditor controller, as part of the issues associated with the cost allocation plan. Under WIA the program is meant to identify persons who can most benefit from other partners and projects. That is a core function of the receptionist and a core service under WIA.

CSAC appropriately allocated the FY 2006-07 shared payroll expenses as described in our Cost Allocation Plan and this one employee is not cost allocated and we

CSAC Response to Auditor Controller
Letter Continued for PY 06-07
October 22, 2007
Page 5

dispute any repayment to DCSS since there was no overbilled amount for this employee.

COST ALLOCATION PLAN

The Auditor-Controller has states "Chicana did not always allocate payroll expenses as required by the Agency's Cost Allocation Plan. In addition, Chicana inappropriately billed DCSS 100% of the expenditures related to the shared Resource Center, Distance Learning Center, Business Assistance Room, Video and Resource Center, Computer Room, Business Center, Gloria Molina Community Room, other offices and elevator used by various program staff and participants."

Chicana Management Response:

CSAC does not concur with this finding/recommendation. **The listed areas are strictly for the WIA Adult and Dislocated Worker Programs.** The expenditures related to the shared areas are cost allocated based on the programs that benefited from the use of the shared areas in accordance with the Agency's Cost Allocation Plan provided to the Auditor Controller.

PRIOR YEAR FOLLOW-UP

The issues related to prior year follow-ups are in resolution process with DCSS and CSAC will maintain adequate documentation of outcome pending DCSS resolution.

If there are any questions or we can provide additional information, please do not hesitate to call me or my staff at (213) 629-5800.

Cordially,



Sophia Esperza
Chief Executive Officer

SOPHIA ESPARZA
Chief Executive
Officer

October 19, 2007

Jennifer Ngo
Program Accounting
Community and Senior Services
Of Los Angeles County
3175 West 6th Street
Los Angeles, California 90015

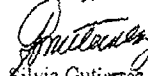
**RE: WIA E.L.A. One Stop Program (Adult Co. No. 20160 &
Dislocated Worker Co. No. 20216)**

On April 10, 2007 Chicana Service Action Center, Inc. had a monitor site visit from the County auditors. Thereafter, on September 10, 2007 they returned for an exit conference, in which they provided us with a report of the review performed in April. As one of the findings they noted that CSAC, Inc. erroneously posted an expense of \$176.00 to the WIA E.L.A. One Stop Program for fiscal year 2006/2007. As a recommendation by the monitors CSAC has furnished a check for the full amount. A detail of the refund is as follows:

➤ Adult	Contract No. 20160	\$88.00
➤ Dislocated Worker	Contract No. 20216	\$88.00

Should you have any questions or concerns in regards to this matter please feel free to contact me at (213) 629-5800.

Sincerely,


Silvia Gutierrez
Chief Financial Officer

- | | | | |
|--|--|--|---|
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(213) 629-5800
Fax (213) 430-0657
- ☐ **YOUTH OPPORTUNITIES SYSTEM**
Youth Fair Chance Project S8
1055 Wilshire Blvd. 800
Los Angeles, CA 90017
(213) 629-5800
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- ☐ **CalWORKs YOUTH**
315 West 9th Street, Suite 101
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(213) 629-5800
Fax (213) 430-0657
- EMPLOYMENT HOTLINE**
1-800-843-6675
TTY: (213) 430-0660
- ☐ **SOCIAL SERVICES**
- ☐ **BILINGUAL SHELTER FOR FAMILIES IN DOMESTIC VIOLENCE**
24-HOUR HOTLINE
(800) 548-2722
Post Office Box 23386
Los Angeles, CA 90023
HOTLINE
(323) 268-7564
- ☐ **FREE SPIRIT SHELTER FOR FAMILIES IN DOMESTIC VIOLENCE**
Post Office Box 23386
Los Angeles, CA 90023
24 HOUR HOTLINE
(213) 917-1312
- Domestic Violence Supportive Service Project**
- ☐ **CalWORKs Phase II**
7848 Pacific Blvd., Suite F-5
Huntington Park, CA 90255
(323) 588-9902
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